Government of Kerala
1973

Reg. No. K. 107.

KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XVIII] **Trivandrum, Friday,** **30th March 1973** / **9th Chaitra 1895** [No. 287

ELECTION COMMISSION OF INDIA

NOTIFICATION

No. 682/ELI/73-31/Elec. *Dated, Trivandrum, 30th March* 1973.

In pursuance of sub-rule (2) of rule 11 of the Conduct of Elections Rules, 1961, the following is published for general information:—

FORM 7A

LIST OF CONTESTING CANDIDATES
[*See* rule 10 (1)]

Bye-Election to the Kerala Legislative Assembly from the 31. Kondotty Constituency.

Serial Number	Name of Candidate	Address of Candidate	Symbol allotted
1.	M. P. M. Abdulla Kurikkal	Mubarak Mahal, P. O. Manjeri.	Ladder.
2.	K. P. Veerankutty	P. O. Valiyaparamba, (via) Pulikkal.	Scales.

Place: Malappuram,
Date: 29-3-1973.

P. V. Sankunni Variar,
Returning Officer,
31. *Kondotty Assembly Constituency &*
Personal Assistant (General) to the District Collector,
Malappuram.

S. Narayanaswamy,
Secretary (Home) & Chief Electoral Officer.

ഇൻഡ്യാ തിരഞ്ഞെടുപ്പ് കമ്മീഷൻ

പരസ്യം

നമ്പർ 682/ഇ. എൽ. 1/73-31/ഇലക്. തിരുവനന്തപുരം, 1973 മാർച്ച് 30.

തിരഞ്ഞെടുപ്പു നടത്തുന്നതു സംബന്ധിച്ച 1961-ലെ ചട്ടങ്ങളിലെ 11-ാം ചട്ടം (2)-ാം ഉപചട്ടം അനുസരിച്ച് താഴെപ്പറയുന്നത് പൊതുജനങ്ങളുടെ അറിവിലേക്കായി പ്രസിദ്ധപ്പെടുത്തുന്നു.

ഫോറം 7 എ

മത്സരിക്കുന്ന സ്ഥാനാർത്ഥികളുടെ ലിസ്റ്റ്

[10 (1) എന്ന ചട്ടം നോക്കുക]

31. കൊണ്ടോട്ടി നിയോജക മണ്ഡലത്തിൽനിന്ന് കേരള നിയമസഭയിലേക്കുള്ള ഉപതിരഞ്ഞെടുപ്പ്

ക്രമ നമ്പർ (1)	സ്ഥാനാർത്ഥിയുടെ പേര് (2)	സ്ഥാനാർത്ഥിയുടെ മേൽവിലാസം (3)	അനുവദിച്ചുകൊടുത്ത അടയാളം (4)
1.	എം. പി. എം. അബ്ദുല്ല കുരിക്കൾ	മുബാറക് മഹൽ, പോസ്റ്റ്—മഞ്ചേരി	ഏണി.
2.	കെ. പി. വീരാൻ കുട്ടി	പോസ്റ്റ്—വലിയപറമ്പ, വഴി—പുളിക്കൽ	ത്രാസ്.

സ്ഥലം: മലപ്പുറം,
തീയതി: 29-3-1973.

പി. വി. ശങ്കുണ്ണിവാര്യർ,
വരണാധികാരി
31. കൊണ്ടോട്ടി അസംബ്ലി നിയോജക മണ്ഡലം & മലപ്പുറം ജില്ലാ കലക്ടരുടെ പെർസണൽ അസിസ്റ്റന്റ് (ജനറൽ).

എസ്. നാരായണസ്വാമി,
സെക്രട്ടറി (ഹോം) & ചീഫ് ഇലക്ടറൽ ആഫീസർ.

PRINTED AND PUBLISHED BY THE S. G. P. AT THE GOVERNMENT PRESS, TRIVANDRUM, 1973.

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GOVERNMENT OF KERALA

Local Administration & Social Welfare (Municipal & Panchayat Special) Department

NOTIFICATION

G.O. (MS) 158/73/LA & SWD. *Dated, Trivandrum, 30th March 1973.*

S. R. O. No. 209/73.—In exercise of the powers conferred by sub-section (1) of section 54 of the Madras Town Planning Act, 1920 (Act VII of 1920), the Government of Kerala hereby make the following rules, the same having been previously published as required by section 44-A of the said Act.

RULES

CHAPTER I

1. *Short title.*—These rules may be called the Calicut Town Planning Trust Rules, 1973.

2. *Definitions.*—In these rules, unless the context otherwise requires,—

(1) 'accounts' means the accounts maintained by the Trust;

(2) 'advance' means any sum sanctioned by the Trust as an advance to be recovered in such manner as the Trust may decide;

(3) 'auditor' means the Examiner of Local Fund Accounts or any of his authorised assistants;

(4) 'bank' means the bank approved by the Government under these rules;

(5) 'Chairman' means the Chairman of the Calicut Town Planning Trust;

(6) 'Calicut Town Planning Trust' or 'the Trust' means the Town Planning Trust constituted for the Calicut Region under section 45 of the Madras Town Planning Act, 1920;

(7) 'Calicut Region' means the areas for which Calicut Town Planning Trust has been constituted and includes any other local area in respect of which the duty of carrying out the provisions of the Act is vested in the Trust from time to time;

(8) 'Deputy Director' means the Deputy Director of Panchayats having jurisdiction over the Calicut Region;

(9) 'Commissioner' means the Commissioner of the Calicut Corporation;

(10) 'Executive Trustee' means the Executive Trustee appointed under sub-section (1) of Section 46A of the Madras Town Planning Act, 1920;

(11) 'Finance' means the receipts realised by the Trust from time to time;

(12) 'Trustee' means a Trustee of the Trust;

(13) 'Year' means the financial year commencing on the first day of April.

CHAPTER II

Election of Trustees

3. *Election of trustees by Corporation councils.*—(1) As soon as may be, after the constitution of the Trust or after the occurrence of a vacancy or vacancies in the seats in the Trust assigned to the corporation, the Chairman shall require the Commissioner to arrange for the election of the required number of Trustees by the corporation council.

(2) (a) The election of Trustees by the Calicut Corporation shall be held in accordance with the provisions of the Kerala Municipal Corporations (Election of Mayor and Deputy Mayor) Rules, 1962.

(b) A meeting of the Corporation council for the purpose of clause (a) shall be convened by the Commissioner and shall be presided over by the Mayor of the council and in his absence, by the Deputy Mayor, of the council.

4. *Election of Trustees by Panchayats.*—(1) As soon as may be after the constitution of the Trust or after the occurrence of a vacancy or vacancies in the seats assigned to the Panchayats in the Trust, the Chairman shall require the Deputy Director having jurisdiction over the area to arrange for the election of the required number of Trustees by the members of the Panchayats concerned from among themselves.

(2) The election of Trustees by the Panchayats concerned shall be held by the Deputy Director in accordance with the Procedure laid down in sub-rules (3) and (4) of rule 3. Provided that the duties and powers exercisable by the Director in the said sub-rules in respect of the election of trustees by municipal councils shall be exercised by the Deputy Director in respect of the election of Trustees by the Panchayats.

5. *Election of Trustee by Chambers of Commerce.*—(1) As soon as may be after the constitution of the Trust or on the occurrence of a vacancy in the seat assigned to the chambers of commerce, the Chairman shall require the Commissioner, to conduct the election of the Trustee by the Chambers of Commerce in the Trust area registered under the Indian Companies Act.

(2) The election of the Trustee under sub-rule (1) shall be held at a meeting of the members of the Executive Committees or Managing Committees of all the Chambers of Commerce in the Trust area specially convened for the purpose by the Commissioner, at such date, place and time as may be fixed by him and the Commissioner, shall preside over the meeting.

(3) Every candidate for the election shall be proposed in writing by one member and seconded by another. A candidate who has been proposed and seconded may withdraw his candidature by making a written statement to that effect at the meeting. The Commissioner shall scrutinise whether the candidates proposed and seconded who have not withdrawn their candidature suffer from any of the disqualifications referred to in clauses (b) and (c) of sub-section (1) of section 48 of the Madras Town Planning Act, 1920. On such scrutiny, if it is found that any of the candidate is disqualified for election as trustee, his nomination shall be rejected. The Commissioner shall prepare a list of candidates who have been proposed and seconded and who have not withdrawn their candidature and whose nominations have not been rejected and shall read it out at the meeting.

(4) If there is only one candidate, the Commissioner shall declare him duly elected. If there are more than one candidate a poll of the members present and wishing to vote shall be taken by secret ballot.

(5) The procedure laid down in the Kerala Municipal Corporation (Election of Mayor and Deputy Mayor) Rules, 1962 in the matter of voting and declaration of result shall apply *mutatis mutandis* to the election held under this rule.

(6) As soon as may be, after the result of the election is declared at the meeting, the Commissioner, shall report to Government the name of the member elected, with copy to the Chairman.

6. *Disqualification of persons to be elected or nominated or appointed as Trustee.*—A person shall be disqualified for election or nomination or appointment as a Trustee if he suffers from any of the disqualifications referred to in sub-section (1) of section 48 of Town Planning Act 1920.

7. *Election, nomination or appointment of Trustees to be notified.*—The appointment, election or nomination as the case may be of the Chairman and the other Trustees shall be notified in the Gazette.

8. *Commencement of terms of office of trustees.*—The term of Office of the Trustees other than ex-officio trustees shall commence from the date on which their appointment, election or nomination, as the case may be, is notified in the Gazette.

9. *Arbitration of dispute.*—If any dispute arises in the election or nomination of a trustee under these rules, the matter shall be referred to Government whose decision thereon shall be final.

CHAPTER III

Resignation of trustes of their offices and the filling up of casual vacancies

10. *Resignation by trustees.*—Any Trustee, other than an *ex officio* trustee may resign his office by giving notice in writing to the Chairman. Such resignation shall take effect from the date on which it is accepted by the Chairman.

11. *Filling up of casual vacancies.*—(1) A casual vacancy in the Office of a Trustee shall be filled by appointment, election or nomination as the case may be, as soon as may be after the occurrence of the vacancy.

(2) A Trustee appointed or elected or nominated in a casual vacancy shall enter upon office forthwith but shall hold office so long only as the trustee in whose place, he is appointed, elected or nominated, as the case may be; would have held office if the vacancy had not occurred.

CHAPTER IV

Meetings of the Trust

12. *Meetings of the Trust.*—The Trustees shall meet and shall from time to time make such arrangements with respect to the place, day, hour, notice management and adjournment of the meetings of the Trust as they may think fit, subject to the following provisions, namely:—

(a) an ordinary meeting shall be held once at least every month; and such meeting shall be convened by the Executive Trustee and the agenda for the same prepared by him.

(b) the Chairman may, whenever he thinks fit, and shall upon the written request of not less than three other trustees, call a special meeting:

Provided that no business other than what is contained in the request by the Trustee shall be transacted at the special meeting called by the Chairman upon such written requests.

(c) no business shall be transacted at any meeting unless there be present at least one-half of the number of trustees then in office;

(d) every meeting shall be presided over by the Chairman and in his absence by a Trustee authorised by the Chairman for the purpose;

(e) all questions at any meeting shall be decided by a majority of the Trustees present and voting at the meeting and in every case of equality of votes, the person presiding shall have and exercise a second or casting vote;

(f) if a poll is demanded, the names of the Trustees voting and the nature of their votes shall be recorded by the person presiding;

(g) minutes of the proceedings at each meeting, together with the names of the Trustees present, shall be recorded in a book to be provided for the purpose and such minutes shall be read at the next meeting and shall be signed by the person presiding.

(h) the Executive Trustee may issue copies of the Proceedings and records of the Trust on payment of such fees as may be prescribed by the Trust. Copies shall be certified by the Executive Trustee as provided in Section 76 of the Indian Evidence Act. 1872 (Central Act I of 1872) and copies so certified shall be used to prove the records of the Trust in the same manner as the proceedings of a municipal body may be proved under sub-section (5) of section 78 of the said Act.

13. *Power of Trust to co-opt members for particular purposes.*—(1) The Trust may, associate with itself, in such manner and for such period as it may decide any person or persons whose assistance or advice it may desire for carrying out any of the purposes for which the Trust is constituted.

(2) A person so associated shall not be deemed to be a member of the Trust and shall have no right to vote at any meeting thereof, but he may take part in the discussions of the Trust relating to the purpose or purposes for which he was associated with the Trust.

14. *Trustees and associated members of the Trust not to take part in proceedings in which they are personally interested.*—(1) A Trustee or person associated with the Trust under rule 13 who—

(a) has directly or indirectly, by himself or by any partner, employer or employee, any such share or interest as is described in the proviso to clause (f) of sub-section (1) of section 48 of the Madras Town Planning Act, 1920;

(b) has acted professionally, in relation to any matter, on behalf of any person having therein any such share or interest as aforesaid,

shall not vote or take any other part in any proceeding of the Trust relating to such matter.

(2) If any Trustee or any person associated with the Trust under rule 13 has, directly or indirectly any beneficial interest in any land situated in an area comprised in any improvement scheme framed by the Trust or in an area in which it is proposed to acquire land for any of the purposes of the area in which it is proposed to acquire land for any of the purposes of the Trust—

(a) he shall, before taking part in any proceeding at a meeting of the Trust inform the person presiding at the meeting of the nature of such interest;

(b) he shall not vote at any meeting of the Trust upon any resolution or question relating to such land; and

(c) he shall not take any other part in any proceeding relating to such area at a meeting of the Trust if the person presiding at the meeting considers it inexpedient that he should do so.

CHAPTER V

Constitution of committees of the Trust

15. *Constitution of Committees.*—(1) The Trust may, from time to time, constitute Committees consisting of such persons of any of the following classes, as it may think fit, namely:—

(a) Trustees,

(b) persons associated with the Trust under rule 14,

(c) persons whose assistance or advice as members of Committees is considered desirable by the Trust:

Provided that no Committee shall consist of less than three persons:

Provided further that the executive trustee shall be the ex officio member and convener of every committee constituted under this rule.

(2) (a) The Trust may, at any time, dissolve, or, subject to the provisions of sub rule (1), alter the constitution of any such Committee.

(b) Every Committee shall conform to the instructions given to it by the Trust from time to time.

(c) All proceedings of every such Committee shall be subject to confirmation by the Trust.

16. *Functions of Committees.*—The Trust may—

(a) refer to any such Committee, for enquiry and report, any matter relating to any of the purposes for which the Trust is constituted; and

(b) delegate to any such Committee, by specific resolution any of the powers and duties of the Trust subject to such conditions as may be specified by the Trust.

17. (1) Every meeting of a Committee shall be presided over by the Chairman if he is a member of the Committee, and if he is not a member or is absent from the meeting, by a member chosen by the meeting to preside for the occasion.

(2) No business shall be transacted at any meeting of a Committee unless there be present not less than one-half of the number of the members constituting the Committee.

(3) All questions at any meeting of a Committee shall be decided by a majority of the members present and voting at the meeting and in every case of equality of votes the person presiding shall have and exercise a second or casting vote.

18. *Members of committee not to take part in proceedings in which they are personally interested.*—(1) Any member of a Committee who—

(a) has directly or indirectly, by himself or by any partner, employer or employee, any such share or interest as is described in the proviso to clause (f) of sub-section (1) of section 48 of the Madras Town Planning Act, 1920.

(b) has acted professionally in relation to any matter, on behalf of any person having therein any such share or interest as aforesaid, shall not vote or take any other part in any proceedings of any Committee relating to such matter.

(2) If any member of a Committee has directly or indirectly, any beneficial interest in any land situated in an area comprised in any Improvement scheme framed by the Trust or in an area in which it is proposed to acquire land for any of the purposes of the Trust—

(a) he shall, before taking part in any proceeding at a meeting of the Committee relating to such area, inform the person presiding at the meeting of the nature of such interest;

(b) he shall not vote at any meeting of the Committee upon any resolution or question relating to such land; and

(c) he shall not take any other part in any proceeding relating to such area at a meeting of the Committee if the person presiding at the meeting considers it inexpedient that he should do so.

CHAPTER VI

Establishment

19. *Statement of strength and remuneration of staff.*—(1) The Trust shall from time to time prepare and shall maintain, a statement showing—

(a) the number, designations and grades of the officers and servants, whom it considers it necessary and proper to employ for the purposes of the Trust; and

(b) the amount and nature of the salary, fees and allowances to be paid to each such officer or servant;

(2) Every statement prepared under sub-rule (1) shall be subject to the prior approval of the Government.

20. *Appointments and punishments.*—(1) Subject to the provisions of sub-rule (2) and to such restrictions as may be laid down by the Government, the power of making appointments and promotions of the officers and servants of the Trust, of imposing any of the punishments of censure, fine, with-holding of increments or promotion, reduction in rank, suspension, removal or dismissal on any such officer or servant, for any breach of departmental rules or discipline or for carelessness, unfitness, neglect of duty or other misconduct

and of discharging any such officer or servant from the service of the Trust for any other reason, shall be exercised by the following authorities, namely:—

(a) in the case of posts the monthly salary or the maximum monthly salary of which does not exceed three hundred rupees and officers and servants holding such posts—the Executive Trustee;

(b) In the case of posts the monthly salary or the maximum monthly salary of which exceeds three hundred rupees but does not exceed five hundred rupees and officers and servants holding such posts—the Chairman;

In the case of posts the monthly salary or the maximum monthly salary of which exceeds five hundred rupees and officers and servants holding such posts—the Trust, subject to the prior sanction of the Government:

Provided that the power to impose any penalty on an officer or servant of the Central Goverment or the State Government or of a local authority whose services have been lent to the Trust, shall be exercised only by the authority which would have been competent to do so, if his services had not been so lent, and the Executive Trustee or the Chairman or the Trust, as the case may be, shall be entitled only to make a recommendation in this behalf to such authority.

Explanation.—For the purpose of this rule, 'salary' means the monthly payment made to an officer or servant including all allowances.

(2) The power to make appointments under sub-rule (1) shall be exercised subject to the provisions of the Employment Exchanges (Compulsory Notification of Vacancies) Act 1959 (Central Act 31 of 1959) and the rules, notifications and orders issued thereunder.

(3) An officer or servant of the Trust against whom an order has been passed under sub-rule (1) imposing any penalty may appeal against such order—

(a) to the Chairman, if the order has been passed by the Executive Trustee;

(b) to the Trust, if the order has been passed by the Chairman; and

(c) to the Government, if the order has been passed by the Trust.

21. *Promotions*.—(1) Promotion to posts declared as selection posts shall be made on grounds of qualifications and merit, seniority being considered only where the qualifications and merit are approximately equal.

(2) Promotions to non-selection posts shall be made in accordance with strict seniority, except—

(a) where a senior does not possess the qualifications prescribed for holding the higher post or is definitely proved to be incompetent to hold such post, or

(b) Where on account of his proved serious misconduct it is considered undesirable to promote the senior.

(3) Non-promotion to a non-selection post shall be deemed to be withholding of promotion within the meaning of rule 21.

22. *Qualifications and method of recruitment.*—(1) The Trust shall, with the prior approval of the Government, fix the qualifications and method of recruitment to the various posts under it.

(2) Where no qualifications have been fixed under sub-rule (1) the qualifications fixed for posts of similar standing and status under the Government shall be followed.

(3) No person shall be appointed to a post under the Trust if he does not possess the qualifications fixed for that post under sub-rule (1) or sub-rule (2):

Provided that the Trust may relax the qualifications in the case of officers and servants of the Central Government or State Government or of a local authority deputed to the Trust on foreign service conditions.

23. *Rules relating to service conditions applicable to the Officers and servants of the Trust.*—Save as otherwise provided in these rules, the provisions of Parts I and II of the Kerala Service Rules, the Kerala State and Subordinate Service Rules and the Kerala Civil Services (Classification, Control and Appeal) Rules shall *mutatis mutandis* apply to the Officers and servants of the Trust.

24. *Powers of executive Trustee.*—Subject to the instructions, conditions and limitations expressly imposed by the Act and the Rules, the executive power for the purpose of carrying out the provisions of the Act shall be vested in the Executive Trustee.

25. *Custody of records.*—The Executive Trustee shall be responsible for the custody of all the records of the Trust including all papers and documents connected with the proceedings of the Board and Committees thereto.

26. *Duty of Executive Trustee.*—The Executive Trustee shall not undertake any work unconnected with this office without the sanction of the Trust and the Government.

27. *Pay and allowances of Executive Trustee.*—The pay and allowances of the Executive Trustee as may, from time to time, be fixed by Government, shall be paid from the funds of the Trust and contribution towards his leave salary and pension to the extent required shall be credited monthly to the State Fund by the Trust if the Executive Trustee is appointed on deputation from Government service.

28. *Leave of Executive Trustee.*—Leave may be granted to the Executive Trustee by the Government and when such leave is sanctioned, Government may nominate any officer of the Trust to hold charge of the office of the Executive Trustee or appoint a substitute.

29. *Trust Establishment subordinate to Executive Trustee.*—All officers and servants of the Trust shall be subordinate to the Executive Trustee.

30. *Executive Trustee to Control Trust establishment.*—The Executive Trustee shall exercise supervision and control over the acts and proceedings of all the officers and servants of the Trust, subject to such rules and orders as may be in force from time to time and shall dispose of all questions relating to the service of the said employee and their salaries allowances and privileges.

31. *Delegation of powers.*—(1) The Executive Trustee may by general or special order in writing delegate to any officer of the Trust any of his powers, duties or functions under these rules, and

(2) The exercise or discharge by any officer of any powers, duties or functions delegated to him under sub-rule (1) shall be subject to such restrictions, conditions and limitations as may be laid down by the Executive Trustee and shall also be subject to his control and revision.

32. *Power to grant leave to establishment.*—Leave may be granted to the members of the Trust establishment by the Executive Trustee"."

CHAPTER VII

Accounts and Finance

GENERAL

33. *Effects of holidays.*—Where by these rules, any act or proceeding is directed or allowed to be done or taken on a certain day or within a prescribed period then, if the office is closed on that day or on the last day of the prescribed period, the act or proceedings shall be considered as done or taken in due time if it is done on the next day on which the office is open, unless there is an arrangement to the contrary for any specified purpose.

34. *Executive Trustee to settle matters of detail connected with accounts.*—The Executive Trustee shall have discretion to settle, in consultation with the auditor matters of details connected with the accounts where such details are not specifically dealt with in these rules.

35. *Maintenance of accounts and registers.*—(1) All accounts and registers shall be maintained in English.

(2) Books of accounts and registers shall be strongly bound and the pages numbered serially before being brought into use, and unless otherwise specifically stated in these rules, accounts shall not be prepared on loose sheets or in loosely bound volumes.

36. *Use of forms and registers.*—Wherever in this Chapter, accounts registers, statements or any other documents are required to be maintained or prepared in the prescribed forms, the forms prescribed for use by the Kerala State Housing Board for similar purposes under the Kerala State Housing Board Act, 1971 (19 of 1971) or the rules made thereunder shall be adopted with such modifications as may be considered suitable.

37. *Corrections in accounts vouchers*.—(1) Corrections and alterations in accounts shall be made neatly in red ink (a single line being drawn through the original entry which it is desired to correct) and attested by the dated initials of any officer authorised by the Executive Trustee in that behalf.

(2) Each correction or alteration in the total of a voucher shall be attested by the dated signature of the person signing the receipt and each correction or alteration in the order of payment shall be attested in the same way by the officer ordering the payment.

38. *Credit of money received*.—(1) All moneys received by the Trust shall be lodged in the nearest Government treasury or, with the sanction of Government, in a scheduled bank:

Provided that the Trust may, with the sanction of Government invest any sum not required for immediate expenditure either in Government securities or in any other securities which may be specified by the Government.

(2) All deposits and investments shall be made by the Executive Trustee on behalf of and with the sanction of the Trust, and with like sanction the Executive Trustee may at any time withdraw any deposit so made or dispose of any securities and redeposit or reinvest the money so withdrawn or the proceeds of the disposal of such securities.

(3) All money transactions relating to the Trust shall immediately and without any reservation be brought to account in the books of the Trust and all moneys received other than moneys withdrawn from the treasury or bank to meet current expenditure shall, without delay, be paid in full into the treasury or bank credited to the appropriate account and shall not be utilised to meet current expenditure.

39. *Issue of duplicate receipts and vouchers*.—Duplicates or copies of receipts granted for money received or duplicates or copies of bills or other documents for the payment of money which has already been paid shall not be issued but Certificates may be given to the effect that on a specified day, a certain sum on a certain account was received from or paid to a certain person.

40. *Objection statement*.—The audit objection statements issued by the Auditors in the course of audit shall be returned to them promptly by the Executive Trustee with notes showing the action taken or proposed to be taken to settle the audit objections.

41. *Disposal of audit note and objection statement*.—The Executive Trustee shall place before the Trust the audit objection statement with draft replies at its first or second meeting after the receipt of the audit objection statement. The action taken on such statement shall be reported to the Government as promptly as possible and not later than three months from the date of receipt of the statement.

42. *Losses*.—(1) Whenever any loss of money, stores or other property of the Trust by embezzlement, fraud, theft, or negligence of any officer or servant

of the Trust or by other cause is discovered, the Executive Trustee shall make a preliminary investigation into the loss and report to the Trust and to the auditor and where the loss exceeds one thousand rupees he shall send a copy of the report to the Government also.

(2) After the preliminary investigation and report under sub-rule (1), a detailed enquiry shall be made by the Executive Trustee or any officer appointed by the Trust for the purpose or by a special sub-committee appointed in this behalf by the Trust.

(3) A copy of the report to the Trust on the result of the enquiry made under sub-rule (2) shall be communicated to the auditor by the enquiry authority.

(4) If the circumstances attending the loss, demand it, or if the Government so direct, arrangements shall be made with the auditor for expert examination of accounts by means of special audit.

(5) The auditor shall send his report on the result of the special audit to the Executive Trustee and submit a copy of it to the Government.

(6) When the matter has been fully enquired into, taking due account of the report received from the auditor, a report showing the total sum of money lost, the circumstances in which the loss took place and the steps taken or recommended to recover the money and to punish the offenders and the measures taken or proposed to be taken to avoid recurrence of such loss in future, shall be submitted by the Executive Trustee to the Trust.

(7) The Executive Trustee shall submit to the Government and forward to the auditor a copy each of this report under sub-rule (6) together with a copy of the orders passed by the Trust.

(8) The Trust may order the amount of the loss to be written off, if found irrecoverable, provided that, if in any case, the amount of the loss exceeds one thousand rupees such order shall not take effect without the approval of the Government.

43. *Estimates of income and expenditure to be laid annually before the Trust*.—(1) The Executive Trustee shall, at a special meeting to be held in the month of February in each year, lay before the Trust an estimate of the income and expenditure of the Trust for the ensuing year.

(2) Every estimate under sub-rule (1) shall

(a) make provision for the due fulfilment of all the liabilities of the Trust and for the efficient administration of the Trust;

(b) differentiate capital and revenue funds and shall be prepared in such form and shall contain such details as the Government or the Trust may from time to time, direct; and

(c) be printed and a copy thereof sent to each Trustee at least ten clear days before the date of the meeting at which the estimate is to be laid before the Trust.

44. *Approval of the Trust to estimates.*—The Trust shall consider every estimate laid before it under rule 43 and shall sanction the same either without alteration or with such alterations as it may think fit.

45. *Approval of Government to estimate.*—(1) Every estimate sanctioned by the Trust under rule 44 shall be submitted to the Government who may, at any time within two months after the receipt of the same,—

(a) approve the estimate, or

(b) disallow the estimate or any portion thereof and return the estimate to the Trust for amendment.

(2) If any estimate is returned to the Trust under sub-rule (1), it shall forthwith proceed to amend it and shall resubmit the estimate as amended to the Government who may then approve it.

46. *Estimates of income.*—Estimates of income shall be based upon the actuals of the past three years in respect of recurring income with such modifications as may be necessary in the light of probable increases or decreases due to factors which can be foreseen.

47. *Estimates of contingent expenditure.*—Estimates of expenditure in regard to contingencies shall be based upon the average actual expenditure of the past three years exclusive of any special items of expenditure that might have been incurred during these years. Variations should, however, be explained.

48. *Estimates of establishment expenditure and fixed recurring charges.*—The estimates of expenditure on fixed establishments as well as fixed monthly recurring charges on account of rent, or other similar charges, shall be made according to the actual sanctioned scale and shall provide for the gross sanctioned pay without deductions of any kind. To this shall be added a suitable provision for leave salary. Due provision should also be made for the payment of annuities on all outstanding loans.

49. *Unspent grants and appropriations to lapse at the close of the year.*—All Budget grants and appropriations shall lapse at the close of the year and unspent balances, if any, shall not be availed of for expenditure after the close of the year for which the grant was sanctioned. In the case of works and schemes in progress, the Trust may increase the grants of a year to cover the grants which have lapsed at the end of the previous year. The tendency towards making payments in haste at the end of a year to utilise the grants in full, as far as possible in that year itself should therefore be checked.

50. *Reappropriations and emergent expenditure.*—No expenditure—

(a) not covered by any provision in the sanctioned budget estimate, or

(b) likely to cause excess over the amount provided under any head, shall be incurred without provision being made by reappropriation from

some other head under which savings are ascertained or anticipated or from surplus over the statutory closing balance:

Provided that the Executive Trustee may, in emergent cases, incur inevitable expenditure but shall make a report to the Trust at its next meeting together with an application for reappropriation of funds.

51. *Form of statement of reappropriation.*—All applications for reappropriation of funds shall be made in the prescribed form with a detailed explanation for the expenditure incurred.

52. *Transmission of copies of estimates to the auditor and local authorities.*—(1) The Trust shall submit two copies of its budget estimates as approved by the Government to the auditor every year. One copy of the reappropriation statement shall also be furnished to the auditor.

(2) A copy each of the budget estimate and the reappropriation statement referred in sub-rule (1) shall also be sent by the Executive Trustee to every local authority within the Calicut Region.

53. *Supplementary estimates.*—(1) The Trust may at any time during the year for which any budget estimate has been sanctioned, cause a supplementary budget estimate to be prepared and laid before it at a special meeting.

(2) The provisions of rules 43 to 45 and 52 shall apply to every supplementary estimate.

54. *Adherence to estimate and maintenance of closing balance.*—(1) No sum shall be expended by or on behalf of the Trust unless the expenditure of the same is covered by a current budget grant or can be met by reappropriation or by drawing on the closing balance.

(2) The closing balance shall not be reduced below such limit as may be fixed in this behalf by the Government from time to time.

(3) The following items shall be exempted from the provisions of sub-rules (1) and (2), namely:

(a) repayments of moneys belonging to contractors or other persons and held in deposit and of moneys collected by, or credited to, the Trust by mistake;

(b) payment due under a decree or order of a court;

(c) sums payable under a compromise of any suit or other legal proceeding or claim effected on behalf of the Trust;

(d) sums payable by the Trust by way of compensation; and

(e) payments required to meet any pressing emergency.

(4) Whenever any sum exceeding five thousand rupees is expended clause (e) of sub-rule (3) the Chairman shall forthwith report the circumstances to the Government explaining how the Trust proposes to cover the expenditure.

55. *Receipts to be entered in cash books.*—All moneys received in the office of the Trust shall be entered in a cash book.

56. *Acknowledgment of money and receipt books.*—All moneys received in the office of the Trust shall be acknowledged on a receipt in the prescribed form under the signature of the Executive Trustee or any officer duly authorised by him in that behalf.

57. *Stock register of receipt books.*—All receipt books which have not been brought into use shall be kept under lock and key and a stock register of receipt books shall be maintained in the prescribed form.

58. *Precautions necessary before signing a receipt.*—Before signing a receipt, it shall be the duty of the officer signing it to see that the money received has been duly recorded in the cash book, and, in token of this check, each entry in the cash book shall be attested by him.

59. *Acceptance of cheques in payment of trust dues and their disposal.*—(1) Cheques on banks which have clearing accounts with the State Bank of Travancore or the Reserve Bank of India may be accepted in payment of Trust dues or in settlement of other transactions:

Provided that until a cheque has been cleared, the Trust shall not pass a regular receipt.

(2) When a cheque is tendered, a provisional receipt in token of receipt of the cheque shall be given in the first instance and if the person making the payment in this manner so desires, a formal payment receipt shall be sent by post to his address after the cheque has been cleared.

(3) All cheques accepted under sub-rule (1), shall be entered in a register in the prescribed form, each entry being attested by the Executive Trustee or any officer duly authorised by him and then be sent to the bank for collection with the following endorsement being made in the cheque "RECEIVED PAYMENT BY TRANSFER CREDIT TO THE TRUST FUND".

(4) Necessary entries in the cash book and the issue of formal receipt, if necessary, shall be made only when intimation of credit is received from the Bank.

(5) Delay in collection over a week in respect of out station cheques shall be enquired into.

(6) In the event of a cheque being dishonoured by the Bank concerned the fact shall be intimated at once to the tenderer.

60. *Safe custody of funds.*—The cash balance on hand shall be kept in safe custody and the deposit and withdrawal of moneys out of the cash balance shall be made by the Executive Trustee or an officer authorised by him in this behalf.

61. *Mixing of private cash with trust moneys prohibited.*—Private cash shall under no circumstances be mixed with Trust moneys.

62. *Pay order to be recorded on all vouchers.*—Every item of expenditure shall be entered in a bill in the prescribed form and other vouchers prescribed for payment shall be examined and if the claim is admissible, it shall be paid on a pay order, specifying the amount payable both in words and figures signed by the Executive Trustee.

63. *Cheque books.*—The cheque books of the Trust shall be kept under lock and key in iron safe.

64. *Payments by cheques.*—All orders or cheques against the Trust fund shall be signed by the Executive Trustee or any other officer authorised by the Executive Trustee in this behalf, and the treasury or bank in which the Trust fund is lodged shall, so far as the funds to the credit of the Trust admit, pay all orders or cheques against the fund which are so signed.

65. *Duty of the Executive Trustee or officer before signing a cheque.*—Before the Executive Trustee or the Officer authorised in that behalf signs a cheque, he must satisfy himself that the sum for which such cheque is drawn is required for a purpose of work specifically sanctioned by the Executive Trustee or the Trust or is an item of payment authorised by law and that a proper bill has been prepared and passed for payment by the competent authority.

66. *Cheques in favour of authorised agents and banks.*—No cheque, other than a cheque drawn in favour of an authorised agent or bank holding a power of attorney on behalf of the payee shall be signed unless required for immediate delivery to the payee.

67. *Cheques how to be written up.*—(1) Every cheque shall be made payable to order only unless the payee requests in writing that the cheque be made payable to bearer.

(2) In the absence of a specific request to the contrary from the payee, the cheques drawn in favour of corporate bodies, firms or private persons shall always be crossed with the addition of the words "Not negotiable" between the crossing.

68. *Action to be taken when the currency of a cheque lapses.*—(1) The cheques issued remain current for three months from the date of issue and the Trust shall get endorsed accordingly on the cheques.

(2) Cheques returned to the office after lapse of three months, shall be cancelled and fresh cheque issued instead.

(3) In case a cheque received for payment of dues payable to the Trust is seen to have been issued three months before the date of receipt it shall be returned to the party with a request to send a fresh cheque.

69. *Cancelled cheques and their disposal.*—(1) A signed cheque when cancelled shall be stamped "cancelled" and the fact of cancellation shall be noted in red ink upon the counterfoil and across the pay order on the bill or voucher over the initials of the officer cancelling the cheque.

(2) Cheques cancelled under sub-rule (1) shall be preserved under lock and key until the accounts have been audited, when they shall be destroyed by the auditor who shall certify to the destruction upon the counterfoil.

70. *Entries to be made in the cash book when a cheque is cancelled.*—(1) When a cheque is cancelled before the cash book has been closed for the day on which the cheque is issued, the entry in the cash book shall be struck off in red ink and duly attested.

(2) When a cheque is cancelled after the cash book has been closed, a fresh entry in red ink CANCELLED CHEQUE shall be made exhibiting the amount of the cheque as a minus figure in the blank column on the payment side of the cash book.

71. *Lost cheques.*—(1) If a cheque is lost or destroyed, the bank shall be informed immediately so that it may not be cashed and the loss of the cheque shall be noted on the corresponding counterfoil.

(2) If a fresh cheque is not issued in place of the lost cheque, the procedure laid down in rule 70 shall be followed.

(3) A fresh cheque shall be issued only after the receipt of a certificate from the bank to the effect that the cheque reported as lost will not be paid thereafter, if presented.

(4) If a new cheque is issued, its number and date shall be quoted against the original entry in the cash book with the remark that the original cheque has been lost and the following note shall be made on the counterfoil of the new cheque:—

"ISSUED IN LIEU OF CHEQUE No.....................................dated ....LOST/DESTROYED".

72. *Cash book.*—(1) The cash book shall be maintained in the prescribed form.

(2) At the close of each month, reconciliation should be effected between the closing balance shown in the Cash book and that appearing in the bank pass book. The Executive Trustee shall sign the cash book monthly only after this has been done.

73. *Dating of signatures and initials in the cash book.*—All signatures and initials in the cash book shall be dated.

74. *Permanent advance.*—(1) All petty expenses not exceeding twenty five rupees shall be made out of the permanent advance. The Executive Trustee shall have a permanent advance of two hundred rupees to meet petty expenses. An imprest register in the prescribed form shall be maintained to note the transactions relating to the amount.

(2) When a payment is to be made from the permanent advance a payment order shall be made by the officer holding the advance on the sub-vouchers relating to the charge.

(3) The permanent advance shall be reimbursed in a contingent bill drawn by the Executive Trustee in his favour.

75. *Keeping of capital account and revenue account.*—(1) The Trust shall keep a capital account and a revenue account.

(2) The capital account shall show separately all expenditure incurred by the Trust on each improvement scheme.

76. *Credits to the capital account.*—There shall be credited to the capital account—

(a) all sums (except interest) received by way of betterment fees by the Trust;

(b) all moneys received on account of loans taken by the Trust;

(c) the proceeds of the sale of any land belonging to the Trust which was purchased out of any loan;

(d) where land was purchased out of an advance from the revenue account, the portion of the proceeds of the sale of such land which remains after crediting to the revenue account the amount of such advance;

(e) the proceeds of the sale of any movable property (including securities for money invested from the capital account) belonging to the Trust;

(f) all sums received from the Central or the State Government in aid of the capital account;

(g) all premia received by the Trust in connection with leases for any term exceeding forty years; and

(h) all moneys which the Government may direct to be credited to the capital account.

77. *Application of capital account.*—The moneys credited to the capital account shall be applied to—

(a) meeting costs of framing and executing improvement schemes;

(b) meeting the cost of acquiring land and for construction of building for carrying out any of the purposes of the Trust;

(c) the repayment of loans from money borrowed by the Trust; and

(d) payment towards the expenditure on such other purposes as may from time to time be specified by the Government.

78. *Credits to revenue account.*—There shall be credited to the revenue account—

(a) all sums contributed by the Government or by the local authorities;

(b) all premia received by the Trust in connection with leases for any term not exceeding forty years;

(c) all rents of land vested in the Trust; and

(d) all other receipts which the Government may from time to time direct to be credited to the revenue account.

79. *Application of revenue account.*—The moneys credited to the revenue account shall be applied to—

(a) meeting all charges for interest and sinking fund due on account of any loan taken by the Trust and all other charges incurred in connection with such loans;

(b) payment of the cost of management excluding such proportion thereof as may be debited to the capital account by the Trust; and

(c) meeting such other expenditure as the Government may from time to time direct to be debited to the revenue account.

80. *Advances from revenue account to capital account.*—(1) Notwithstanding anything contained in rule 79, the Trust may advance any sum standing at the credit of the revenue account for the purpose of meeting capital expenditure.

(2) Every such advance shall be refunded to the revenue account as soon as may be practicable.

81. *Advances from capital account to revenue account.*—(1) Any deficit in the revenue account at the end of any financial year may be made good by an advance from the capital account.

(2) Every such advance shall be credited to the capital account in the following year.

82. *Cases where transfer entries necessary.*—Transfer entries, that is to say, entry intended to transfer an item of receipt or charge from one head of account to another heads is necessary—

(a) to correct an error of classification in the original accounts; or

(b) to adjust by debit or credit to the proper head of account an item outstanding under a suspense account; or

(c) to bring to account certain classes of transactions which do not pass through the cash book.

83. Cases where correction will be carried out.—No correction shall be carried out after the close of the annual accounts except in the following cases, namely:—

(a) when the error affects the suspense accounts; or

(b) when the error affects a work or improvement scheme the accounts of which are open.

Explanation:—The accounts are deemed to be open for the purpose of clause (b) up to the time when the works department submits the completion report. After the accounts are closed it will be sufficient to make necessary

entries with suitable explanations in the detailed accounts of the work or scheme without passing them through the financial accounts.

84. *Alteration in accounts.*—(1) Any alteration in the accounts shall be effected by means of a transfer entry made in a register in the prescribed form kept for the purpose.

(2) Every entry made in the register referred to in sub-rule (1) shall show the head or heads of account to be debited from or credited to and the grounds upon which the transfer is proposed to be made; and shall be duly approved by the Executive Trustee before it is entered in the register.

(3) The transfer entry register shall be closed monthly by the 15th of the month following.

Works Contracts and Loans

85. *Works not to be commenced without sanction.*—No work of any kind shall be commenced or any expenditure incurred on it, until a proper estimate for the work has been prepared beforehand and duly sanctioned, and the funds required for it have been appropriated and orders for its commencement have been issued by competent authority.

86. *Form of estimates.*—(1) An estimate shall, in general, consist of—

(a) a statement of detailed measurements and quantities of the work;

(b) an abstract of costs in the prescribed form showing the total cost of each kind of work for which detailed measurements are given in the other statement.

(2) In all cases of buildings and important works an estimate shall be accompanied by a plan showing the design and a specification report showing the need for the work proposed.

(3) Every estimate shall be complete in itself and must not be split up with a view to avoid its submission for sanction to a higher authority.

87. *Schedule of rates.*—(1) To facilitate the preparation of estimates a schedule of rates for each kind of work shall be maintained together with a detailed data to show how the rate is arrived at for each item of work.

(2) The schedule of rates referred to in sub-rule (1) shall be revised and brought up-to-date from time to time according to necessity.

(3) The Trust shall be competent to approve of the rates in the schedule of rates.

(4) The rates in the schedule of rates shall not exceed the rates fixed for similar units of work in the schedule of rates approved by the Public Works Department of the Government and current in the local area, except with the prior sanction of the Government.

(5) The schedule of rates adopted or approved by the Trust shall be maintained as a confidential record for official use only.

88. *Power of Trust to determine whether works shall be executed by contract.*—The Trust may determine either generally for any class of cases or specially for any particular case whether the Executive Trustee shall execute works by contract or otherwise.

"89. *Power of the several authorities to sanction estimates.*—(i) The Executive Trustee may sanction any estimate the amount of which does not exceed Rs. 50,000.

(ii) The Chairman may sanction if the amount of the estimate exceeds Rs. 50,000 but below Rs. 2 lakhs;

(iii) When the amount of the estimate exceeds Rs. 2 lakhs but is below Rs. 5 lakhs, the sanction of trust shall be required; and

(iv) When the amount of the estimate exceeds Rs. 5 lakhs, sanction of the Government shall be obtained.

90. *Provisions as to execution of contracts.*—(i) Every contract entered into by the Executive Trustee on behalf of the Trust, shall be entered into in such manner and in such form as would bind him if it were made on his own behalf and may in like manner and form be varied or discharged.

(ii) Every contract for the execution of any work or of the supply of any materials or goods which involve an expenditure exceeding Rs. 2,500 shall be in writing and shall be sealed.

(iii) The common seal of the Trust shall remain in the custody of the Executive Trustee and shall not be affixed to any contract or other instrument except in the presence of the "Executive Trustee" and the Executive Trustee shall sign every contract or instrument for and on behalf of the Trust, and

(iv) No contract executed otherwise than as provided in this rule shall be binding on the Trust.

91. *Tenders.*—(1) At least seven days before entering into any contract for the execution of any work or the supply of any materials or goods, which involve an expenditure exceeding five thousand rupees, the "Executive Trustee" shall give notice by advertisement in local news-papers, inviting tenders for such contract;

(2) In every case where the cost of work or supply exceeds Rs. 2,500 but below Rs. 50,000 the tender shall be accepted by the Executive Trustee;

(3) In every case where the cost of work or supply exceeds Rs. 50,000 but below Rs. 2 lakhs the tender shall be accepted by the Chairman;

(4) In every case where the cost of work or supply exceeds Rs. 2 lakhs but below Rs. 5 lakhs the Board of Trustees shall accept the tender subject to the recommendation of the Superintending Engineer (Buildings and Roads) who is a member of the Trust;

(5) In every case in which the acceptance of tender would involve an expenditure exceeding Rs. 5 lakhs, the Trust shall submit to Government the specifications, conditions and estimates and all the tenders received specifying the particular tender if any the acceptance of which it proposes to sanction; and

(6) The Executive Trustee, Chairman; Trust or the Government shall not be bound to sanction the acceptance of any tender received, but the authorities mentioned in these rules are competent to accept the tenders if the amounts of the estimates are within their limits mentioned in sub-rules (2) to (5), if it appears to them upon a consideration of all the circumstance to be worth advantageous or may direct the rejection of all the tenders received."

92. *Security for due performance of contract.*—The Executive Trustee shall take sufficient security for the due performance of every contract involving an expenditure exceeding two thousand and five hundred rupees.

93. *Invitation of tenders.*—Tender notices shall in all cases state—

(a) when and where the contract documents may be inspected and blank forms of tender obtained and also the amount to be paid for sets of plans and other tender documents;

(b) when and where and to whom tenders are to be submitted and when and where they would be opened;

(c) the amount of earnest money which should accompany the tender and the amount and nature of the security deposit required in case the tender is accepted;

(d) the authority competent to accept the tender;

(e) that every tender should be accompanied by a declaration in the following form:—

"I/We agree that I/We will not withdraw this tender during the period that will be required for intimation of acceptance as stipulated in the notice to tenderers, such period to commence from the last date by which tenders are due to be submitted to the Trust, and if I/We do so withdraw, I am/We are laible to forfeit tender deposit".

(f) that the successful tenderer shall execute an agreement in the prescribed form duly stamped at his own cost and also deposit the amount of security required for the due fulfilment of the contract; and

(g) that any person not depositing the security deposit and not executing his agreement in the prescribed form within the stipulated time after his tender has been accepted, will forfeit his earnest money.

Note:—Power shall always be reserved in inviting tenders to reject any or all of the tenders received without the assignment of any reason and this shall be expressly stated in the notice.

94. *Opening of tenders.*—At the advertised time and place, the Executive Trustee shall open the tenders in the presence of such of the tenderers or their agents as may be present.

95. *Lowest tender to be ordinarily accepted.*—Other things being equal, the lowest tender shall ordinarily be accepted and where it is considered undesirable to accept the lowest tender, the reasons shall be clearly recorded in writing and made available for the purpose of audit.

96. *Tender not to be rejected solely on the ground that capacity and integrity of tenderer is not known.*—A tender shall not be rejected solely on the ground that the capacity for work and the integrity of the tenderer are not known; but in such a case a suitable amount of extra security shall be taken from the tenderer.

97. *When lowest tender is rejected, the next lowest to be accepted.*—When the lowest tender is rejected, the next lowest tender shall be accepted unless adequate grounds are recorded in writing for rejecting that tender also.

98. *Tender to be accepted only at the rates specified in it.*—In no case shall a tender be accepted at the rates other than those specified in that tender.

99. *Tenders to be disposed of within six weeks from the date of opening.*—(1) There shall be no avoidable delay in the disposal of tenders after they are opened. Ordinarily they shall be disposed of within a week of the date of opening, and in no case shall tenders remain undisposed of for a period exceeding six weeks from the date of opening of the tenders.

(2) Where it is necessary to extend the time for disposing of tenders beyond the period of six weeks referred to in sub-rule (1), a report shall be made to the Government explaining the circumstances which necessitated such extension of time.

100. *Terms of contract to be precise and definite.*—(1) The terms of contract must be precise and definite and shall be set forth in a written agreement to be entered into by the Trust and the contractor and there must be no room for ambiguity or misconstruction therein.

(2) No contract involving an uncertain or indefinite liability or any condition of an unusual character shall be entered into without the previous consent of the authority competent to sanction the contract.

101. *Common seal of the trust to be affixed to contract.*—The common seal of the Trust shall be affixed on the agreements relating to all contract.

102. *Purchase of stores otherwise than by tender.*—(1) No purchase of stores and articles involving expenditure exceeding three hundred rupees but not exceeding one thousand rupees shall be made otherwise than by inviting quotations.

(2) No purchase of stores or articles shall be made without inviting sealed tenders if the value of the stores or articles exceeds one thousand rupees:

Provided that the conditions in sub-rules (1) and (2) shall not be insisted in case the purchases are made from sources authorised by the Government.

103. *Trust empowered to authorise the Executive Trustee to enter into contract without inviting tenders.*—The Trust may for special reasons which shall be recorded in its proceedings, authorise the Executive Trustee to enter into a contract involving expenditure of not more than five thousand rupees without inviting tenders.

104. *Register of sanctioned estimates.*—A register of estimates shall be maintained in the prescribed form and all sanctioned estimates of works shall be entered in it. A register of estimates, allotments and expenditure in the prescribed form shall be maintained and all transactions relating to works shall be entered in it.

105. *Register of works.*—A register of works shall be maintained in the prescribed form and transactions relating to all works shall be entered in it.

106. *Measurement of works.*—All works done or materials supplied whether by contract or departmental agency shall be measured and recorded in the measurement book in the prescribed form. There should be no undue delay in taking or recording measurements. The date of measurement shall invariably be entered and the measurements attested by the officer-in-charge.

107. *Duty of engineers.*—(1) Junior Engineers shall be in charge of work and they shall record original measurements and the works shall be check-measured by engineers of higher status.

108. *Instructions regarding entries in measurement book.*—The following instructions are to be followed in the matter of making entries in the measurement book—

(a) The measurement book must be looked upon as a very important record, since it is the basis of all accounts of quantities, whether of work done by daily labour or by contract or of materials received which have to be counted or measured. All the books received shall be numbered serially and before a book is brought into use the pages shall be examined and any serious defect such as the tearing or the substitution of pages brought at once to the notice of the higher authority.

(b) All entries in the measurement book shall be made in ink. If this is not possible, they shall at least be written with an indelible pencil. The entries in the 'Contents or Area' column shall however always be made in ink in the first instance itself and not inked over.

(c) At the head of each set of measurements, there should be entries stating in the case of bills for work done—

(i) full name of work as given in the estimate;
(ii) situation of work;
(iii) name of contractor;
(iv) number and date of the agreement; and
(v) date of measurement.

(d) The quantities measured shall be recorded clearly and accurately. If the measurements are taken in connection with a running contract account on which work has been previously measured, care should be taken to see:

(i) that a reference to the last set of measurements is recorded; and

(ii) that if the entire contract has been completed, the fact is recorded prominently.

(e) Entries shall be recorded continuously in the measurement book. No blank page shall be left and no page torn out. Any page left blank inadvertently must be cancelled by diagonal lines, such cancellation being attested. No entry shall be erased or effaced so as to be illegible. When any measurements are cancelled, the cancellation must be supported by the dated initials of the officer ordering the cancellation. The reasons for cancellation shall be recorded.

(f) No lines shall be left blank. Any lines not required shall be carefully crossed out in ink in order to prevent additional entries being made afterwards.

(g) Each measurement book shall be provided with an index which shall be kept up-to-date.

(h) The signature of the contractor or his authorised agent shall be obtained in measurement books after each set of measurements with the addition "I ACCEPT ALL MEASUREMENTS." In the case of illiterate persons, their thumb-impressions should be obtained and got attested at least by one independent witness.

(i) Copying into measurement books from a note book or other source is strictly prohibited. All measurements in a measurement book must be an actual record of work or supplies measured at the time of entry in the measurement book. Measurements should not be copied from one page to the other, or from one book to another book.

109. *Check-measurement.*—All works of the estimated value of more than five hundred rupees shall be check-measured. Check-measurements shall be noted in the measurement book. At the time of signing a bill for payment, the check-measuring officer shall invariably endorse in red ink in the measurement book, a reference to the voucher in which the quantities are entered for payment and the date of entry and then cross off in red ink the whole set of measurements concerned. After payments are made, the voucher numbers and date on which the payments have been made shall be entered in the measurement books.

110. *Muster-roll.*—When work is done by daily labour, the basis of the account shall be a nominal muster roll in the prescribed form which shall be kept separately for each work and for each gang of coolies. It shall be written up daily before the coolies commence work.

111. *Excess over or deviation from sanctioned estimates to be covered by sanction.*—When an estimate for work of any kind has been once sanctioned, the expenditure on account of that work must be kept within the amount of

the estimates. If, however, during the progress of the work, it becomes clear that owing to some unforeseen circumstances, the amount of the sanctioned estimate is insufficient, a revised estimate prepared in the same form as the original estimate and accompanied by a statement with full explanation for the need for it must be submitted for the orders of the authority competent to sanction the enhanced expenditure. If, when exceeding the sanctioned amount, it is necessary to exceed the quantity or rate for any item in the estimate or deviate from the sanctioned design, a deviation statement in the prescribed form shall be prepared. In cases of trifling deviations, no deviation statements or revised estimates need be prepared. In such cases the excess or deviation shall be explained in the completion report which shall be prepared in the prescribed form as soon as possible after the completion of each work.

112. *Payments to contractors.*—No payment shall be made to a contractor for any work done before it is measured and check-measured and the value of the work turned out is calculated. In the case of works costing more than one thousand rupees, the payment shall be made to the contractor monthly on bills submitted by him supported by measurement sheets in the prescribed form but such part payments shall never exceed 90% of the value of works measured. Final payment for any work requiring check-measurement shall not be made before the work is check-measured. In the case of any work the estimated cost of which exceeds five hundred rupees but does not exceed one thousand rupees, payment shall be made only on completion and after check-measurement.

113. *When contractors bill can be passed for payment.*—The following points shall be specially considered before a contractor's bill is passed for payment—

(a) that the bill is in the proper form and accompanied by necessary certificates and signed by the proper person or persons;

(b) that it is for a charge covered by proper sanction;

(c) that the arithmetical calculations are correct;

(d) that it contains no erasures or unattested alterations;

(e) that the charge is not debited to work other than that on which it is incurred;

(f) that it is accompanied by a measurement sheet;

(g) that the rates in the bill are in accordance with the schedule of rates mentioned in the contract;

(h) that all previous payments are duly deducted;

(i) that in cases where measurements are recorded up-to-date, the figures in the measurement sheets and those in the bills are checked with reference to the figures in the previous documents, if any;

(j) that the measurement sheet contains a certificate signed by the measuring officer.

(k) that the check-measuring certificate is recorded and signed in the case of all bills;

(l) that all fines and amounts disallowed are deducted; and

(m) that all materials paid for are duly accounted for.

114. *Advance payments to contractors forbidden.*—Advance payments to contractors are forbidden. Part payments may however be made from time to time on regular bills, for the work done.

115. *Contractor's ledger.*—A contractor's ledger shall be maintained in the prescribed form and all materials shall be intended and obtained in the prescribed form.

116. *Register of bills.*—A register of bills shall be maintained in the prescribed form and bills as they are received shall be entered in this register chronologically.

117. *Loans.*—The Trust may borrow money from the Government or banks or other sources or on debentures subject to the provision of the Kerala Local Authorities Loans Act, 1963 (30 of 1963).

118. *Loans not to be raised without Government sanction.*—No loan shall be raised without the previous sanction of the Government.

119. *Approval of Government necessary for the terms of the loan.*—The amount of the loan, the rate of interest and the terms and conditions on which the loan is to be raised including the date of floatations, the time and method of repayment shall be subject to the prior approval of the Government.

120. *Works not to commence before loans for scheme is sanctioned.*—(1) When a loan is required for financing extensive schemes, a comprehensive work and loan programme indicating the expected annual distribution of the expenditure and borrowing involved shall be submitted to the Government.

(2) No expenditure shall ordinarily be incurred on the works until the loan for the entire scheme has been sanctioned and the scheme itself receives the technical and administrative sanction of the authority with whom the power of sanction rests.

121. *Register of loans or debentures.*—A register of loans or debentures shall be maintained in the prescribed form.

122. *Register regarding sale and lease of Trust lands.*—The following registers in the prescribed form shall be maintained in connection with the sale and lease of Trust lands:—

(a) *Land disposals register.*—In this register shall be recorded particulars of all property included in the schemes with details as to purchase or acquisition price and ultimate disposal.

(b) *Register of annual leases.*—In this register shall be entered leases that can be terminated on one month's notice.

(c) *Register of annual leases.*—In this register shall be entered leases, the period of expiry of which does not exceed one year.

(d) *Register of long term leases.*—In this register shall be entered leases other than monthly and annual leases.

123. *Custody of lease deeds.*—All lease deeds shall be kept in the safe custody of the Executive Trustee or any officer authorised by him in this behalf.

124. *Procedure when buildings or property attached to ground are acquired.*—When buildings or other property attached to the ground are acquired with the land, particulars of such property shall be recorded in registers in the prescribed form called "Register of trees on site in area included in schemes" or "Register of buildings and structures on sites in areas included in schemes" as the case may require, trees, houses or other immovable properties being given specific numbers.

Monthly, half yearly and annual accounts.

125. *Maintenance of posting registers.*—The Executive Trustee shall cause to be maintained posting registers of receipts and expenditure in the prescribed form showing the receipts and charges for each month and for the whole year. The account for each month shall be closed not later than the 15th of the following month:

Provided that the account for the month of March and for the whole year may be completed not later than the 31st of May following.

126. *Abstract of monthly account to be placed before trust.*—The Executive Trustee shall cause to be prepared for each month in the prescribed form an abstract of the monthly account and place it before the Trust at the first meeting held after the account is ready. One copy of the abstracts of monthly accounts shall be forwarded to the auditor, after approval of the accounts by the Trust, on or before the last day of the following month:

Provided that in case the approval of the monthly accounts by the Trust has not been obtained by the said day, the transmission of accounts to the Auditor shall not be delayed but one copy of the resolution of the Trust shall be communicated to the auditor in due course.

127. *Abstract of half-yearly accounts to be submitted to Government.*—The Executive Trustee shall cause the preparation of an abstract of accounts at the close of each half-year for the approval of the Trust and submit such approved accounts to the Government and to the auditor.

128. *Annual accounts to be submitted to the Government.*—(1) At The close of each year, an annual account shall be prepared in the prescribed form.

(2) The annual account shall show— .

(a) the amount at the credit of the Trust at the end of each year in the Treasury or bank as per the pass books;

(b) a statement of investments made;

(c) a statement showing the receipts and expenditure from the Revenue account;

(d) a statement showing the receipts and expenditure from the capital account on works, schemes etc.;

(e) a statement showing the outstanding debts of the Trust, that is to say—

(i) list of loans;

(ii) distribution of outstanding debt; and

(iii) brief appreciation of the prospects and repayment of debt, shown as outstanding against individual works and schemes.

(3) Where the amount at the credit of the Trust at the end of any year as per the pass books differs from the amount shown in the books of the Trust a reconciliation statement shall be attached to the annual account.

(4) The annual account prepared under this rule shall be laid before the Trust at its first meeting to be held after the preparation of the account.

(5) A copy of the annual account after consideration and approval by the Trust, shall be submitted to the Government and the auditor not later than the 30th June of the following year.

129. *Provisions of the Kerala Financial Code and Kerala Account Code to apply where other provisions not made.*—Save as otherwise provided in these rules, the provisions of the Kerala Financial Code and the Kerala Account Code, for the time being in force in Government departments shall be followed by the Trust.

Miscellaneous

130. *Description of deposits.*—(1) The deposits of the Trust shall be of the two kinds—

(a) deposits which pass through the regular accounts of the Trust; and

(b) deposits which do not so pass through the regular account of the Trust.

(2) The deposits of the first kind specified in sub-rule (1) shall be of the following classes, namely:—

(a) Cash deposits of the officers and servants of the Trust and contractors made by way of security;

(b) unclaimed Provident Fund moneys and

(c) other deposits such as items of receipt the allocation of which is not known at the time of adjustment in accounts.

(3) The deposits of the second kind specified in sub-rule (1) shall be the interest bearing securities of the following types which are generally deposited by the officers and servants of the Trust and contractors.

(a) Government securities;

(b) Municipal debentures and Port Trust Bonds;

(c) Post Office Savings Bank pass book; and

(d) deposit receipts of recognised banks approved by the Trust.

131. *Bond or agreement necessary for security deposits.*—Security deposits, whether made in cash or in the form of interest-bearing securities, shall be covered by a bond or agreement setting forth the conditions on which the security is held and may be ultimately refunded or appropriated. Reference to such bond or agreement shall be recorded in the register of deposits or the register of securities, as the case may be. All the interest-bearing securities shall be pledged in favour of the Executive Trustee.

132. *Repayment of security deposits.*—Without the special orders of the Trust no security deposit shall be repaid or retransferred to the depositor or otherwise disposed of except in accordance with the terms of his agreement or bond.

133. *Noting of deposits.*—The deposits shall be noted in registers of deposits opened and maintained for the purpose in the prescribed forms.

134. *Crediting of lapsed deposits.*—In the accounts for March each year, the following classes of items in the register of deposits shall be credited to the Trust funds as lapsed deposits:—

(a) original deposits not exceeding one rupee in each individual case remaining outstanding for one whole account year;

(b) balances not exceeding one rupee of items partly cleared during the year then closing;

(c) balances unclaimed for more than three complete years.

135. *Lapsed or forfeited deposits not to be refunded without sanction.*—Deposits treated as lapsed or forfeited under the provisions of an agreement or bond shall not be refunded without the sanction of the Trust. Every claim to a refund shall be made in the prescribed form.

136. *Register of advances.*—When an advance is made from the Trust funds or if any item is debited under the rules to the suspense head "Advances", it shall be entered in the register of advances to be maintained in the prescribed form. When an advance is adjusted, either by recovery in cash or by transfer, an endorsement to that effect shall be made against the original debit in the column of the month in which the transaction takes place. The register shall be examined every month by the Executive Trustee or an officer authorised by him in this behalf and suitable action taken for the recovery or adjustment of the advances.

137. *Executive Trustee to obtain acknowledgement from the persons, against whom advances are outstanding.*—Soon after closing the accounts for March, the Executive Trustee shall obtain acknowledgements from all persons or bodies against whom advances are outstanding, in respect of advances outstanding.

138. *Register of investments.*—Details of all investments from Trust funds including fixed deposits with a bank, shall be entered in a register of investments to be maintained in the prescribed form. The register shall be reviewed by the Executive Trustee early in April and early in October every year.

139. *Register of furniture.*—A register of furniture, equipment, tools and instruments shall be kept in the prescribed form. A separate register for special articles such as survey and drawing instruments required by the Drawing office shall also be kept. Once a year, the furniture, equipments, tools and instruments of the whole office shall be physically verified by the Executive Trustee or by an officer authorised by him in this behalf and the result of the verification recorded in the register.

140. *Stock register of consumable article.*—A stock register of articles of stationery or any other consumable articles shall be maintained in the prescribed form, in which every transaction shall be entered. The balances of stock shall be verified with the book balances once a quarter by the Executive Trustee or by an Officer authorised by him in this behalf and a certificate in token of such verification recorded in the register.

141. *Register of forms meant for sale to the public.*—A register similar to that prescribed for consumable articles shall be maintained in respect of forms, etc., which are meant for sale to the public. All receipts and issues shall be entered in this register and the balance of the forms shall be verified and the result of verification recorded in the register.

142. *Register of stamps.*—In order to enable a check to be kept on the value and number of postage stamps expended upon the business of the Trust, a register of stamps shall be maintained in the prescribed form in which the receipts and issues of stamps shall be recorded as they occur. At the close of each day the balance of stamps shall be verified and a certificate of verification recorded in the register by an officer authorised by the Executive Trustee in this behalf.

143. *Irrecoverable items and written off cases.*—(1) All dues which are found to be irrecoverable and which are proposed to be written off shall be reported to the Trust by the Executive Trustee and the sanction of the Trust obtained to write them off:

Provided that the Executive Trustee shall have power to write off losses up to two hundred rupees without the sanction of the Trust.

(2) In all cases where the value to be written off exceeds one thousand rupees, orders of the Government shall be obtained.

(3) A register of written off cases shall be maintained in the prescribed form.

CHAPTER VIII

Audit of the accounts of the Trust

144. *Annual audit of accounts.*—The accounts of the Trust shall be examined and audited by the Examiner of Local Fund Accounts and his subordinates.

145. *Powers of auditors.*—The said auditor may—

(a) by summons in writing require production of any document, the perusal or examination of which he believes necessary for the elucidation of the accounts;

(b) by summons in writing require any person who has the custody or control of any such document or who is accountable therefor to appear in person before him;

(c) require any person so appearing to make and sign a declaration with respect to such document or to answer any question or to prepare and furnish any statement relating thereto.

146. *Remuneration of auditor.*—The Trust shall pay to the said auditor, such remuneration as the Government may fix.

147. *Reports and information to be furnished by auditor to the Trust.*—(1) The auditor shall—

(a) report to the Trust and to the Government any material impropriety or irregularity which he may observe in the expenditure, or in the recovery of moneys due to the Trust, or in the accounts;

(b) furnish to the Trust such information as it may from time to time require concerning the progress of his audit;

(c) report to the Executive Turstee any loss or waste of money or other property owned by or vested in the Trust caused by neglect or misconduct, with the names of persons directly or indirectly responsible for such loss or waste; and

(d) submit to the Executive Trustee a final statement of the audit and a duplicate copy thereof to the Government within a period of six months from the end of the year, or within such other period as the Government may allow in that behalf.

(2) (a) The auditor may disallow every item contrary to law and surcharge the same on the person making or authorising the making of the illegal payment; and may charge against any person responsible therefor, the amount of any deficiency or loss incurred by the negligence or misconduct of that person or of any sum which ought to have been, but is not, brought into account by that person and shall, in every such case, certify the amount due from such person.

Explanation.—It shall not be open to any person whose negligence or misconduct has caused or contributed to any such deficiency or loss, to contend that notwithstanding his negligence or misconduct, the deficiency or loss would not have occurred but for the negligence or misconduct of some other person.

(b) The auditor shall state in writing the reasons for his decision in respect of every disallowance, surcharge or charge and furnish a copy thereof by registered post to the person against whom it is made.

(c) If the person to whom a copy of the decision is so furnished refuses to receive it, he shall nevertheless be deemed to have been duly furnished with the copy, within the meaning of clause (b); and the period of fourteen days fixed in sub-rules (3) and (4) shall be calculated from the date of such refusal.

(3) Any person aggrieved by a surcharge or charge made under sub-rule (2) may, within fourteen days after he has been furnished with a copy of the decision of the auditor, either—

(a) apply to the District Court exercising jurisdiction in the area, to set aside such surcharge, or charge in which case the Court may, after taking such evidence as it thinks necessary, confirm, modify or remit such surcharge or charge, with such orders as to costs as it may think proper in the circumstances of the case; or

(b) in lieu of such application, appeal to the Government who shall pass such orders on the appeal as they think fit.

(4) Every sum certified to be due from any person by the auditor under this rule shall be paid by such person to the Trust within fourteen days after he has been furnished with a copy of the decision of the auditor unless within that time such person has applied to the Court or appealed to the Government against the decision under sub-rule (3); and such sum if not so paid, or such sum as the Court or the Government shall declare to be due, shall be recoverable on an application made by the Trust to the Court in the same way as an amount decreed by it.

(5) Notwithstanding anything contained in this rule, the Government may at any time direct that the recovery of the whole or any part of the amount certified to be due from any person by the auditor under this rule shall be waived if in their opinion such a course is necessary, considering all the circumstances of the case.

148. *Auditor's report to be sent to each Trustee and considered by Trust*.—The Executive Trustee shall cause the statement mentioned in clause (d) of sub-rule (1) of rule 147 to be printed and shall forward a printed copy thereof to each Trustee and shall bring such report before the Trust for consideration at its next meeting.

149. *Trust to remedy defects pointed out by auditor.*—It shall be the duty of the Trust forthwith to remedy any defects or irregularities that may be pointed out by the auditor.

150. *Publication and transmission of an abstract of the accounts.*—As soon as practicable after the receipt of the statement referred to in rule 148 the Trust shall prepare an abstract of the accounts to which it relates, and shall publish such abstract in the Gazette and send a copy of the abstract to the Government.

CHAPTER IX

Control of Staff and delegation of powers by Chairman

151. *Control of staff by Chairman.*—The Chairman shall exercise supervision and control over the acts and proceedings of all officers and servants of the Trust and, subject to such rules, and orders as may be in force from time to time, shall dispose of all questions relating to the service of the said employees and their salaries, allowances and privileges.

152. *Delegation of powers.*—(1) The Chairman may, by general or special order in writing, delegate to any Trustee or any officer of the Trust any of his powers, duties, or functions under the Act or these Rules.

(2) The exercise or discharge by any Trustee or officer of any powers, duties or functions delegated to him under sub-rule (1) shall be subject to such restrictions, conditions and limitations as may be laid down by the Chairman and shall also be subject to his control and revision.

By order of the Governor,

ZACHARIAH MATHEW,

Secretary to Government.

PRINTED AND PUBLISHED BY THE S. G. P. AT THE GOVERNMENT PRESS, TRIVANDRUM, 1973.